

Utah Transparency Advisory Board Meeting
September 16, 2014
State Capitol Building
Room 415 – 10:00 a.m.

Public Meeting Notice and Agenda

Item	Participants	Est. Time
1. Welcome.	Board Chair	5 minutes
2. Review of June 25, 2014, meeting minutes.	Board	5 minutes
3. Proposed Changes to <u>Policy #01-01.02: Utah Public Finance Website – Posting of Financial Information by Participating Entities.</u> a) Distributed at last board meeting: i) Making policy apply to all entities, including State and Independent Entities. ii) Clarifying deferred compensation. b) Modifying the reporting of Non-taxable Employee Allowances and Reimbursements.	Finance	10 minutes
4. Financial Transparency Status Update: a. Independent Entities. b. Website refresh. c. School building cost reporting. d. CFO certification – demo – possible vote on language. e. Combining entities – demo. f. Education Standard Chart of Accounts.	Finance	20 minutes
5. Archives – status update – GRAMA portal, and open records initiative	Archives	15 minutes
6. DTS to give a status update on the open data initiative.	Dave Fletcher	15 minutes
7. Public Comment.	Public	10 minutes
8. Discuss date for next Board Meeting.	Board	10 minutes

(Draft waiting formal approval)

UTAH TRANSPARENCY ADVISORY BOARD MINUTES
June 25, 2014
State Capitol Building
Room 415 – 1:30 p.m.

Board Members Present:

Senator Deidre Henderson – Chair, Utah State Senate
John Reidhead – Vice Chair, Director, Division of Finance, Dept. of Administrative Services
Evan Curtis, Utah Governor's Office of Management and Budget
Jonathan Ball, Legislative Fiscal Analyst, Utah State Legislature
Representative Steve Eliason, Utah State House of Representatives
Mark VanOrden, Utah Department of Technology Services, CIO
Patricia Smith-Mansfield, Utah State Archivist
Gary Williams, City Attorney for Ogden City (absent)
Lex Hemphill, State Records Committee
Phillip Windley, Public Board Member
Jason Williams, Public Board Member

Note: A copy of meeting materials, and an audio recording of the meeting can be found on the Public Notice Website.

1. Welcome:

Senator Henderson called the meeting to order and welcomed everyone to the June 25, 2014, Utah Transparency Advisory Board Meeting. The meeting is streaming live for the first time.

2. Review of May 14, 2014, meeting minutes.

Jonathan Ball moved to approve the minutes from the Utah Transparency Advisory Board Meeting held on May 14, 2014. All Board members present voted. The motion passed unanimously.

3. Report from Jonathan Ball on possibility of live-streaming the transparency meetings.

Jonathan Ball reported that this is the first time the Utah Transparency Advisory Board Meeting has been live-streamed. He said that he was able to accomplish live-streaming for the transparency meetings, but would also like think about a bill that would establish a mechanism for other committees and boards to be live-streamed.

Patricia Mansfield Smith stated that the Public Notice Website could host the live-streaming. Originally it was part of one of the amendments to the Public Notice Website, but there was resistance from some boards and there is also an issue with the amount of space it would take to stream the meetings. All the public notices are already required to post to the website. It is a matter of mechanism to be able to stream meetings live.

Senator Henderson said it makes sense for the meetings that are held where there is the capability to have live-streaming, to make use of it.

Mr. Ball discussed some of the issues with live-streaming. He feels the place to start is with committee and board meetings that meet on the Capitol Hill, and work to integrate the streaming with the Public Notice Website. Also, if the meetings are streamed, the recordings would be picked up with the sound system rather than a recorder and the quality would be better. Legislative Committee Meetings are already live-streamed.

Jonathan Ball will work with technical people and the Executive Branch, to investigate ways to make live-streaming and recording possible for all meetings held in committee rooms on Capitol Hill.

There were no public comments on this topic.

4. Discussion of DTS Implementation Plan. New software presentation.

Dave Fletcher from DTS explained and reviewed the timeline for the implementation of SB70 the Open Data Portal. DTS will update and manage the open data portal, data.utah.gov and the open government website, open.utah.gov. The open.utah.gov site was updated on May 1, 2014. The timeline is as follows:

- June 1, 2014 - Begin recruitment of State Open Data Coordinator
 Reach decision on open data portal technical architecture
 Begin procurement process (if necessary) for data portal components
- June 1- Create initial list of data sets to include with Data.Utah.gov 2.0.
July 15, 2014
- July 2, 2014 Share Open Data vision with IT Directors.
- July 30, 2014 Select tool(s) for managing open data files.
- July 30, 2014 Identify agency data contacts.
- July 1 – Work with agencies to develop APIs for data capture and transfer.
Dec. 2014
- Sep 30, 2014 Develop prototype of Data.Utah.gov 2.0 for review by Transparency Board.
- Oct 1-15, 2014 Receive input from state agencies, the Transparency Board, and the public.

The goal for completing Open.Utah.Gov 2.0 and Data.Utah.Gov 2.0 is December 31, 2014.

DTS will work with Archives to support the GRAMA hub. Initial rollout is December 31, 2014.

The budget is \$250,000 that was included in SB70. The plan is to use \$125,000 for the open data coordinator, and a \$125,000 for the open data software and hosting.

5. Additional discussion of Archives Transparency Implementation Plan.

Patricia Smith-Mansfield presented a strategic plan and scope at the May 14, 2014 Transparency Board Meeting that outlined Archives five year open records (GRAMA) plan. The first six months will be dedicated to the GRAMA portal.

They are hiring for the support staff to run the GRAMA portal and open records website. They have submitted a business case to DTS with the appropriated budget. The first six months will be dedicated to the portal and storage space. The plan is to begin the work on the portal by July 1, 2014.

Elizabeth Perkes from State Archives presented a power point presentation with the four concepts for the website. They will provide a way for people to search for agencies, records, make a GRAMA request, and manage the request. She showed an existing search engine that they have been working on that is in a test environment, and demonstrated how the search engine will work.

Patricia Smith-Mansfield explained that citizens requesting information can also search online to see if the record is already available. There will be a GRAMA email address established for entities, where requests can be attached and sent. The contact information is mandated to be online. GRAMA requests are public information. Archives' is planning to build links from their catalog to all government records that are available online.

Representative Eliason would like to have access to see who is making the requests.

Ms. Mansfield-Smith explained the request form. The system will allow the requestor to track their request and the government entities will also be able to track the request. The tools needed to make a GRAMA request will be available with the Form.

The concepts of the League of Cities and Towns site will be incorporated into the GRAMA portal.

The design will be completed by Jan. 1, 2015. There will be training for entities to understand this different approach to GRAMA requests.

Rep. Eliason asked if all GRAMA requests would flow through this site for any political subdivision. He would also like to be able to see the date the request was filed and the date the request is closed.

The GRAMA portal will be a point of access, but is not the only point of access. People may still go into their cities and towns to make a request.

The GRAMA site will track the requests. They will look into adding a visual queue on the dashboard for users to track their requests.

The plan for the future also includes an email repository.

Rep. Eliason is concerned about hard drives crashing and emails that are lost.

Patricia Smith-Mansfield said all records have a specific time that they are required to maintain. The retention on email depends on the content of the information. The State has a cloud posted

solution for retention, but it only stores a certain amount of data. She advises agencies to look to a records management solution.

Mark VanOrden advises agencies to save to a shared drive, because DTS backs up the shared drives. Some agencies have GMD (Google Message Discovery) for email retention; their emails are stored for 10 years. Google hosted emails will be gone 30 days after they are deleted.

There were no public comments on the DTS or Archives implementation plans.

6. Report from the working group on the refresh of the financial transparency website.

Jonathan Ball reported that the working group met to define their goals and brainstorm their ideas and concepts to refresh the Transparency Website.

They would like to redesign the website to make it easier to use and more visually appealing. There is a lot of good data on the website and their plan is to make it easier to get to that data. The Working Group's next meeting is July 2, 2014. Utah Interactive will review the working group's suggestions and let them know how difficult it will be to implement their ideas. The Working Group is hoping to set a timeframe for the redesign at the coming meeting.

Rep. Eliason suggested if possible, having the employee salaries on the website be divided into wages, benefits, sick-leave, etc. and not be combined together.

John Reidhead discussed some changes on the Utah Public Finance Website policy for the Board to consider. The change would add independent entities to the policy, and clarify that it applies to state entities and institutions. The changes will also clarify what employee compensation includes. John asked the board to review the changes to the policy and be prepared to vote on the changes at the next meeting.

Phill Windley asked if this policy was also a rule.

John Reidhead explained that it is not a rule. It is a Transparency Advisory Board policy. Legislation did not give Division of Finance rule making authority over other levels of government. The Division only has rule making authority over state agencies and higher ed.

Jonathan Ball referred to the proposed language change on page 2 of the policy, referring to the employee compensation and reimbursement. He would like that to show employee reimbursements in expenditures on the transparent.utah.gov website not in employee compensation.

Mr. Reidhead will consider the recommendation to change the language in the policy, and also where employee compensation and reimbursements will be located on the website.

7. Public Comment. No public comment.

10. Discuss Date for next Board Meeting: Next will be Sept. 16, 2014, at 10:00 a.m.

The meeting was adjourned at 2:40 p.m.



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Utah Public Finance Website

Utah Public Finance Website – Posting of Financial Information by All Participating Entities

Policy # 01-01.02

Effective: January 19, 2010

Revised: June 26, 2014

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Purpose

The purpose of this policy is to establish procedures related to the posting of Participating Entities' financial information to the Utah Public Finance Website (UPFW) or to their own website.

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Definitions

Utah Public Finance Website (UPFW):

The website created in Utah Code Annotated (UCA) 63A-3-402 which is administered by the Division of Finance and which permits Utah taxpayers to view, understand, and track the use of taxpayer dollars by making public financial information available on the internet without paying a fee.

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Participating Entities:

The following entities (see UCA 63A-3-401), with annual budgets of \$1 million

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or more:

(a) counties;

(b) municipalities (cities and towns);

(c) local districts under Utah Code Title 17B, Limited Purpose Local Government Entities – Local Districts;

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(d) special service districts under Utah Code Title 17D, Chapter 1, Special Service District Act;

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(e) school districts;

(f) charter schools;

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(g) Interlocal entities under Utah Code, Title 11, Chapter 13 Interlocal Cooperation Act, Section 103;

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(h) Independent entities as defined in UCA 63E-1-102, except for the Workers' Compensation Fund and the Utah State Retirement Office; and

(i) Participating state entities as defined by UCA 63A-3-401 (5) which is the State of Utah, including its executive, legislative, and judicial branches, its departments, divisions, agencies, boards, commissions, councils, committees,



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Utah Public Finance Website

and institutions.

Board:

The Utah Transparency Advisory Board created by UCA 63A-3-403(1).

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The Division of Finance:

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The Division of Finance of the Department of Administrative Services.

Annual Budget:

The total budget for of all the entity's revenues or expenditures, whichever is greater, for the most recent fiscal year.

Policy

A. Entity Size or Budget Threshold

(1) At this time, participating entities with an annual budget of less than \$1 million are not required to post public financial information to the UPFW or to their own website. However, they are strongly encouraged to post public financial information to the UPFW or to their own website as outlined in this policy if they have the ability to do so. The Board may change or eliminate this threshold in the future.

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B. Entities Using the UPFW - Required Public Financial Information.

(1) Participating entities shall submit detail revenue and expense transactions from their integrated financial accounting system to the UPFW at least quarterly and within one month after the end of the fiscal quarter.

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(2) Participating entities will submit employee compensation and reimbursement summary information on a basis consistent with its fiscal year to the UPFW at least once per year and within three months after the end of the fiscal year.

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Submit Expenditures Recorded NOT W-2 Income

Employee compensation and reimbursement summary information will represent all expenditures recorded by the entity related to the employee's salary and benefits. The information will likely NOT agree to what was reported on an employee's W-2 as taxable income since the actual expenditures incurred by the entity to keep an employee in the position are usually greater than taxable income.

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(a) Employee compensation and reimbursement summary information will, at a minimum, break out the following amounts separately for each employee:

(i) Actual total wages or salary recorded as an expense by the entity, (not budgeted amounts), and may include employer paid deferred compensation;



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(ii) Total employer-expensed (employer paid and employer accrued) benefits only, which shall include all employer-expensed benefits like FICA, retirement and 401K contributions, deferred compensation (not included in wages and salaries in (a)(i) above), health and dental insurance, workers compensation, unemployment insurance, self-assessed internal rates for leave payouts, life insurance, and other similar items recorded as a personnel-related expense by the entity, benefit detail is not allowed;

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(iii) Incentive awards;

(iv) Reimbursements, if recorded separately in the participating entity's payroll system;

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(v) Leave paid, if recorded separately from wages or salary in the participating entity's payroll system.

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(b) In addition, the following information will be submitted for each

employee:

(i) Name;

(ii) Hourly rate for those employees paid on an hourly basis. Not required for salaried employees, or transactions such as benefits, incentives, or reimbursement items not paid on an hourly basis.

(iii) Gender;

(iv) Job title.

(3) Entities must not submit any data to the UPFW that is classified as private, protected, or controlled by UCA 63G-2, Government Records Management Act or restricted by any other state or federal statute or rule. All detail transactions or records are required to be submitted; however, the words "not provided" shall be inserted into any applicable data field in lieu of permanently private, protected, or controlled information. The UPFW provides an automated process for entities to use to protect and unprotect vendor names and other data which is temporarily protected. Information regarding this process is included in the detail file layout which is posted on the UPFW.

C. Entities Using the UPFW - Data Submission Procedures.

(1) Entities must submit data to the UPFW according to the file specifications listed below.

(a) Public financial information will be submitted to the UPFW in a pipe delimited text file. The [detail file](#) layout is available from the Division and is also posted on the UPFW under the [Help & FAQs](#) tab.

(b) Data will be submitted to the UPFW at the detail transaction level. Transactions for compensation information for each employee may be summarized into



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Participating Entities:

The following entities (see UCA 63A-3-401), with annual budgets of \$1 million

or more:

- (a) Counties;
- (b) Municipalities (cities and towns);
- (c) Local districts under *Utah Code* Title 17B, Limited Purpose Local Government Entities – Local Districts;
- (d) Special service districts under *Utah Code* Title 17D, Chapter 1, Special Service District Act;
- (e) School districts;
- (f) Charter schools;
- (g) Interlocal entities under *Utah Code* Title 11, Chapter 13 Interlocal Cooperation Act, Section 103;
- (h) Independent entities as defined in UCA 63E-1-102, except for the Workers' Compensation Fund and the Utah State Retirement Office; and
- (i) Participating state entities as defined by UCA 63A-3-401 (5) which is the State of Utah, including its executive, legislative, and judicial branches, its departments, divisions, agencies, boards, commissions, councils, committees, and institutions.



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The total budget for of all the entity's revenues or expenditures, whichever is greater, for the most recent fiscal year.

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(1) Participating entities shall submit detail revenue and expense transactions from their integrated financial accounting system to the UPFW at least quarterly and within one month after the end of the fiscal quarter. Nontaxable employee allowances and reimbursements must not be reported as part of employee compensation data, but must be reported, in detail by employee, at least quarterly with these expense transactions, even if paid through a separate payroll system.

(2) Participating entities will submit employee compensation and taxable reimbursement summary information on a basis consistent with its fiscal year to the UPFW at least once per year and within three months after the end of the fiscal year.

Submit Expenditures Recorded NOT W-2 Income

Employee compensation and taxable reimbursement summary information will represent all expenditures recorded by the entity related to the employee's salary and benefits. The information will likely NOT agree to what was reported on an employee's W-2 as taxable income since the actual expenditures incurred by the entity to keep an employee in the position are usually greater than taxable income.

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compensation;

(ii) Total employer-expensed (employer paid and employer accrued) benefits only, which shall include all employer-expensed benefits like FICA, retirement and 401K contributions, deferred compensation (not included in wages and salaries in (a)(i) above), health and dental insurance, workers compensation, unemployment insurance, self-assessed internal rates for leave payouts, life insurance, and other similar items recorded as a personnel-related expense by the entity, benefit detail is not allowed;

(iii) Incentive awards;

(iv) Taxable allowances and taxable reimbursements, if recorded separately in the participating entity's payroll system;

(v) Leave paid, if recorded separately from wages or salary in the participating entity's payroll system.

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(b) In addition, the following information will be submitted for each employee:

(i) Name;

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(3) Entities must not submit any data to the UPFW that is classified as private, protected, or controlled by UCA 63G-2, Government Records Management Act or restricted by any other state or federal statute or rule. All detail transactions or records are required to be submitted; however, the words "not provided" shall be inserted into any applicable data field in lieu of permanently private, protected, or controlled information. The UPFW provides an automated process for entities to use to protect and unprotect vendor names and other data which is temporarily protected. Information regarding this process is included in the detail file layout which is posted on the UPFW.

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(b) Data will be submitted to the UPFW at the detail transaction level. Transactions



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for compensation information for each employee may be summarized into transactions that represent an entire fiscal year.

(c) Each transaction submitted to the website must contain the information required in the detail file layout including:

(i) Organization – Classifies transactions within the entity's organizational or functional structure. If available in the entity's systems, at least 2 levels of organization will be submitted but not more than 10 levels.

(ii) Category – Classifies transactions and further describes the transaction type such as revenues or expenses. If available in the entity's systems, at least 2 levels of category will be submitted but not more than 7 levels.

(iii) Fund – Classifies transactions by fund types and individual funds. At least 1 but not more than 4 levels of fund will be submitted.

(d) Each detail revenue and expense transaction record in file layout form should be constructed so as not to duplicate information from general and subsidiary ledgers for the same related transaction or summary general ledger posting. In order to construct the file layout record, it may be necessary to extract related detail transaction record information from integrated ledgers within a financial accounting system or another system. This may include such information as payee, vendor, contract name/number, etc. if such information is not available from the general ledger. Duplicate information resulting from separate transaction entries such as correcting or adjusting entries is permitted.

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D. Entities Using their Own Website – Required Public Financial Information

(1) Entities that wish to post public financial information to their own websites must post information similar to what is described in this policy for entities that are posting information to the UPFW. This includes searchable and downloadable information at the detail transaction level from their general ledger and annual compensation information for each employee.

Each entity that wishes to use its own website must submit a proposal to the Division of Finance describing how the required public financial information will be posted to their website and how it will meet the requirements of this policy. The Division of Finance will review the proposal and make an initial determination on whether the entity's website meets the requirements of this policy. The Division of Finance will report its findings to the Board for final action. If the Division of Finance does not feel that the website meets the requirements of this policy, the entity may appeal the decision to the Board for further consideration and a final decision on whether the entity's website is adequate.

Goals for the Open Records Portal

- Launch will enable the public to make a GRAMA request to state agencies through a central portal: January 2015.
- Portal to enable GRAMA request to most local governments: January 2016.
- Portal to enable GRAMA request to all local governments: January 2017.
- Enhanced features and resources to be added as determined.
- State agencies to appear in the portal in a presentation that organizes them in a taxonomy that shows hierarchical relationships.

State agency information to be presented in a hierarchal and relational way:

- Records officer contact information, statement of agency function, links to agency website for top level agencies: January 2015.
- Links to online records, links to Archives holdings for all top level agencies: June 2015
- Statement of agency function, links to agency website for all agencies: January 2016.
- Links to online records, links to Archives holdings for all state agencies: June 2016.
- Links to record retention schedules as updates are completed: expected completion 2020.

Local governmental entities to be presented categorically:

- Records officer contact information and links to agency website for counties, municipalities, and schools: January 2016.
- Links to online records, links to Archives holdings for counties, municipalities, and schools: June 2018.
- Records officer contact information, statement of agency function, links to agency website for special districts: January 2017.
- Links to online records, links to Archives holdings: January 2019.
- Local government links to updated general retention schedules as retention schedules are completed with final goal of completion by 2020.

Features added progressively:

- Deliver records requests to appropriate records officer and enable both parties to track the request and its response: January 2015
- Uploading of responsive records on a shared server for requester retrieval or may post on line as determined: June 2015
- Breaking down a request into component parts to enable more than one response to the same request. This will provide clarity to complex requests: January 2015.
- Enable records officers to forward a request to another records officer for response: January 2015.
- Facilitate the transmittal of private and protected records: January 2017.
- Log and post information about the nature of records requests and the responses thereto: June 2017.